



STATE BOARD OF EQUALIZATION

020 N STREET, SACRAMENTO, CALIFORNIA
(P.O. BOX 1799, SACRAMENTO, CALIFORNIA 95808)
(916) 445-4982

CONWAY H. COLLIS
First District, Los Angeles
ERNEST J. DRONENBURG, JR.
Second District, San Diego
WILLIAM M. BENNETT
Third District, Kentfield
RICHARD NEVINS
Fourth District, Pasadena
KENNETH CORY
Controller, Sacramento

DOUGLAS D. BELL
Executive Secretary

No. 84/55

June 15, 1984

TO COUNTY ASSESSORS:

DISABLED VETERANS' EXEMPTION 1984 HOUSEHOLD INCOME LIMITS

This is an update to our letter to County Assessors No. 83/131, December 16, 1983. The household income limits for 1984 and future years are as follows:

1. \$34,000 for claimants who were allowed a disabled veterans' exemption (for any amount) in any county in California for 1983.
2. \$24,000 for 1984 and thereafter for claimants who were not allowed a disabled veterans' exemption in 1983 (including claimants for prior years who, for some reason, missed 1983).

Listed below are several questions and answers:

Question 1: Are those filing for exemptions for application to their 1983-84 supplemental assessments considered to have applied for and received an exemption in the year 1983?

Answer: Yes.

Question 2: If the answer to question 1 above is Yes, does it mean those buying after 7-1-83 and moving in within 90 days and before 3-1-84 are entitled to use income limit of \$34,000 for their 1984 and future exemptions?

Answer: Yes.

Question 3: If the answer to question 1 is Yes, does it mean that those buying on or after 3-1-84 and moving in within 90 days are entitled to use income limit of \$34,000 for their 1983-84 and 1984-85 supplemental assessments and for their 1985 regular roll and future exemptions?

Answer: Veterans in this category are not eligible for the 1984 exemption on the regular roll as they did not own and occupy the acquired property on 3-1-84, but may file for exemptions for application to their 1983-84 supplemental assessments (where they buy on or before May 31, 1984) and/or to their 1984-85 supplemental assessments. They will be entitled to use income limit of \$34,000 for

their 1983-84 and 1984-85 supplemental assessments and for their 1985 regular roll and future exemptions where they filed for and received exemption for application to their 1983-84 supplemental assessments or where they filed for and received exemption for the 1983 regular roll. They will not be entitled to use income limit of \$34,000 for their 1984-85 supplemental assessments and for their 1985 regular roll and future exemptions where they did not buy on or before May 31, 1984, and where they did not file for and receive exemption for the 1983 regular roll.

Question 4: Is the \$24,000 household income limit used for those persons filing for the first time who owned and occupied on 3-1-84, but had not applied for and/or were not allowed a disabled veterans' exemption on their supplemental assessments for 1983-84?

Answer: Yes.

Question 5: Is it correct that those persons owning and occupying on or before 3-1-84, claiming exemption for the first time in 1984, and not claiming an exemption on their 1983-84 supplemental assessments are subject to a lower income limit (\$24,000) for their 1984 and future exemptions, while those owning and occupying after 3-1-84, but having claimed and been allowed an exemption on their 1983-84 supplemental assessments, have the privilege of using a higher income limit (\$34,000) for 1984-85 supplemental assessments and for 1985 and future years?

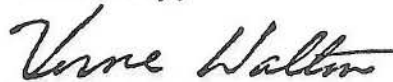
Answer: Yes, this is due to the construction of the statute.

Question 6: What is the household income limit where a claimant moved from his residence or sold the residence prior to March 1, 1984 and both owned and occupied the same or another residence as of March 1, 1985 or thereafter?

Answer: The household income limit is \$34,000 for a claimant who can show that he was allowed a disabled veterans' exemption for 1983, either on the regular roll or for a supplemental assessment; the limit for other claimants is \$24,000.

If you have any questions or comments, please contact Bill Grommet of this division. His phone number is (916) 445-4982.

Sincerely,



Verne Walton, Chief
Assessment Standards Division

VW:gr